



MISSOURI OFFICE OF PROSECUTION SERVICES

FOUR YEARS ENDED JUNE 30, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-16  
March 13, 2000

# AUDIT REPORT



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

Prosecutors Coordinators Training Council  
and  
Missouri Office of Prosecution Services  
and  
Honorable Jeremiah W. (Jay) Nixon, Attorney General  
Jefferson City, Missouri 65012

Since I served on the Prosecutors Coordinators Training Council during part of the period covered by this audit, I believe there is a question regarding independence if I was to also serve as auditor for this agency.

Therefore, the following audit report on the Prosecutors Coordinators Training Council, Missouri Office of Prosecution Services for the years ended June 30, 1999, 1998, 1997, and 1996, has been prepared by Evers and Company, Certified Public Accountants and Consultants.

Sincerely,

A handwritten signature in dark ink that reads "Claire McCaskill".

Claire McCaskill  
State Auditor

**MISSOURI OFFICE OF  
PROSECUTION SERVICES**

Jefferson City, Missouri

**INDEPENDENT AUDITORS' REPORT**

For the Four Years Ended  
June 30, 1999, 1998, 1997 and 1996

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

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## **FINANCIAL SECTION**



# Evers & Company, CPA's, L.L.C.

Certified Public Accountants and Consultants

Elmer L. Evers  
Jerome L. Kauffman  
Richard E. Elliott  
Dale A. Siebeneck  
Keith L. Taylor  
Lynn J. Graves

## INDEPENDENT AUDITORS' REPORT

**Prosecutors Coordinators Training Council**  
and  
**Missouri Office of Prosecution Services**  
and  
**Honorable Jeremiah W. (Jay) Nixon, Attorney General**  
Jefferson City, Missouri 65102

We have audited the accompanying special-purpose financial statements of the various funds of the **Missouri Office of Prosecution Services** as of and for the years ended June 30, 1999, 1998, 1997 and 1996, as identified in the Table of Contents. These special-purpose financial statements are the responsibility of the office's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, other financing sources (uses), and changes in cash and investment and the appropriations and expenditures of the General Revenue Fund-Federal, Missouri Office of Prosecution Services Fund and Missouri Office of Prosecution Services Revolving Fund of the Missouri Office of Prosecution Services and are not intended to be a complete presentation of the financial position and results of operations of the various funds of the office.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, other financing sources (uses), and changes in cash and investments and the appropriations and expenditures of the General Revenue Fund-Federal, Missouri Office of Prosecution Services Fund, and Missouri Office of Prosecution Services Revolving Fund of the Missouri Office of Prosecution Services as of and for the years ended June 30, 1999, 1998, 1997 and 1996, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

The Missouri Office of Prosecution Services has not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, Disclosures about Year 2000 Issues, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the office is or will become year 2000-compliant, that the office's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the office does business are or will become year 2000-compliant.

In accordance with *Government Auditing Standards*, we also have issued our report dated October 1, 1999, on our consideration of the office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the special-purpose financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the Table of Contents is presented for purposes of additional analysis. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

*Evers & Company, CPA's, L.L.C.*

EVERS & COMPANY, CPA's, L.L.C.  
Jefferson City, Missouri

October 1, 1999

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 1999

	General Revenue Fund-Federal	Missouri Office of Prosecution Services Fund	Missouri Office of Prosecution Services Revolving Fund	Total (Memorandum Only)
<b>RECEIPTS</b>				
Court fees	\$ 0	\$ 207,716	\$ 0	\$ 207,716
Registration fees	0	0	60,035	60,035
Federal receipts	24,469	0	0	24,469
Miscellaneous	0	204	0	204
Total Receipts	24,469	207,920	60,035	292,424
<b>DISBURSEMENTS</b>				
Personal service	0	96,935	0	96,935
Employee fringe benefits	0	21,851	0	21,851
Expense and equipment	19,469	62,762	59,403	141,634
Total Disbursements	19,469	181,548	59,403	260,420
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING SOURCES AND USES	5,000	26,372	632	32,004
OTHER FINANCING SOURCES (USES)				
Operating transfers out (Note 2)	0	(13,009)	0	(13,009)
RECEIPTS AND OTHER SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER USES	5,000	13,363	632	18,995
CASH AND INVESTMENTS, JULY 1, (Note 3)	0	50,762	2,976	53,738
CASH AND INVESTMENTS, JUNE 30, (Note 3)	\$ 5,000	\$ 64,125	\$ 3,608	\$ 72,733

The accompanying Notes to the Financial Statements are an integral part of this statement.

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 1998

	General Revenue Fund-Federal	Missouri Office of Prosecution Services Fund	Missouri Office of Prosecution Services Revolving Fund	Total (Memorandum Only)
<b>RECEIPTS</b>				
Court fees	\$ 0	\$ 191,131	\$ 0	\$ 191,131
Registration fees	0	0	45,040	45,040
Federal receipts	16,673	0	0	16,673
Miscellaneous	0	0	1,266	1,266
Total Receipts	<u>16,673</u>	<u>191,131</u>	<u>46,306</u>	<u>254,110</u>
<b>DISBURSEMENTS</b>				
Personal service	0	89,920	0	89,920
Employee fringe benefits	0	19,750	0	19,750
Expense and equipment	<u>16,673</u>	<u>46,485</u>	<u>43,330</u>	<u>106,488</u>
Total Disbursements	<u>16,673</u>	<u>156,155</u>	<u>43,330</u>	<u>216,158</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING SOURCES AND USES	<u>0</u>	<u>34,976</u>	<u>2,976</u>	<u>37,952</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out (Note 2)	0	(16,209)	0	(16,209)
RECEIPTS AND OTHER SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER USES	0	18,767	2,976	21,743
CASH AND INVESTMENTS, JULY 1, (Note 3)	<u>0</u>	<u>31,995</u>	<u>0</u>	<u>31,995</u>
CASH AND INVESTMENTS, JUNE 30, (Note 3)	\$ 0	\$ <u>50,762</u>	\$ <u>2,976</u>	\$ <u>53,738</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 1997

	General Revenue Fund-Federal	Missouri Office of Prosecution Services Fund	Total (Memorandum Only)
<b>RECEIPTS</b>			
Court fees	\$ 0	\$ 159,777	\$ 159,777
Registration fees	0	45,520	45,520
Federal receipts	30,481	0	30,481
Miscellaneous	<u>0</u>	<u>1,584</u>	<u>1,584</u>
Total Receipts	<u>30,481</u>	<u>206,881</u>	<u>237,362</u>
<b>DISBURSEMENTS</b>			
Personal service	0	83,802	83,802
Employee fringe benefits	0	19,010	19,010
Expense and equipment	<u>30,481</u>	<u>98,950</u>	<u>129,431</u>
Total Disbursements	<u>30,481</u>	<u>201,762</u>	<u>232,243</u>
<b>RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING SOURCES AND USES</b>	0	<u>5,119</u>	<u>5,119</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out	0	<u>(7,506)</u>	<u>(7,506)</u>
<b>RECEIPTS AND OTHER SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER USES</b>	0	<u>(2,387)</u>	<u>(2,387)</u>
<b>CASH AND INVESTMENTS, JULY 1, (Note 3)</b>	0	<u>34,382</u>	<u>34,382</u>
<b>CASH AND INVESTMENTS, JUNE 30, (Note 3)</b>	\$ 0	\$ <u><u>31,995</u></u>	\$ <u><u>31,995</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CHANGES IN CASH AND INVESTMENTS  
YEAR ENDED JUNE 30, 1996

	General Revenue Fund-Federal	Missouri Office of Prosecution Services Fund	Total (Memorandum Only)
<b>RECEIPTS</b>			
Court fees	\$ 0	\$ 164,980	\$ 164,980
Registration fees	0	40,480	40,480
Federal receipts	<u>20,927</u>	0	<u>20,927</u>
Total Receipts	<u>20,927</u>	<u>205,460</u>	<u>226,387</u>
<b>DISBURSEMENTS</b>			
Personal service	0	81,095	81,095
Employee fringe benefits	0	18,088	18,088
Expense and equipment	<u>20,927</u>	110,586	<u>131,513</u>
Total Disbursements	<u>20,927</u>	<u>209,769</u>	<u>230,696</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING SOURCES AND USES	0	<u>(4,309)</u>	<u>(4,309)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers out	0	<u>(7,254)</u>	<u>(7,254)</u>
RECEIPTS AND OTHER SOURCES OVER (UNDER) DISBURSEMENTS AND OTHER USES	0	(11,563)	(11,563)
CASH AND INVESTMENTS, JULY 1, (Note 3)	0	<u>45,945</u>	<u>45,945</u>
CASH AND INVESTMENTS, JUNE 30, (Note 3)	\$ 0	\$ <u>34,382</u>	\$ <u>34,382</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30.					
	1999			1998		
	Appropriations	Expenditures	Lapsed Balances	Appropriations	Expenditures	Lapsed Balances
GENERAL REVENUE FUND-FEDERAL						
Expense and equipment	\$ 40,000	\$ 28,002	\$ 11,998	\$ 40,000	\$ 20,560	\$ 19,440
Total General Revenue Fund-Federal	<u>40,000</u>	<u>28,002</u>	<u>11,998</u>	<u>40,000</u>	<u>20,560</u>	<u>19,440</u>
MISSOURI OFFICE OF PROSECUTION SERVICES FUND						
Personal service	106,350	96,935	9,415	101,144	89,920	11,224
Expense and equipment	125,094	70,280	54,814	125,094	47,303	77,791
Total Missouri Office of Prosecution Services Fund	<u>231,444</u>	<u>167,215</u>	<u>64,229</u>	<u>226,238</u>	<u>137,223</u>	<u>89,015</u>
MISSOURI OFFICE OF PROSECUTION SERVICES REVOLVING FUND						
Expense and equipment	80,000	59,004	20,996	50,000	1,800	48,200
Total Missouri Office of Prosecution Services Revolving Fund	<u>80,000</u>	<u>59,004</u>	<u>20,996</u>	<u>50,000</u>	<u>1,800</u>	<u>48,200</u>
Total All Funds	<u>\$ 351,444</u>	<u>\$ 254,221</u>	<u>\$ 97,223</u>	<u>\$ 316,238</u>	<u>\$ 159,583</u>	<u>\$ 156,655</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	1997			1996		
	Appropriations	Expenditures	Lapsed Balances	Appropriations	Expenditures	Lapsed Balances
GENERAL REVENUE FUND-FEDERAL						
Expense and equipment	\$ 40,000	\$ 26,632	\$ 13,368	\$ 40,000	\$ 24,776	\$ 15,224
Total General Revenue Fund-Federal	<u>40,000</u>	<u>26,632</u>	<u>13,368</u>	<u>40,000</u>	<u>24,776</u>	<u>15,224</u>
MISSOURI OFFICE OF PROSECUTION SERVICES FUND						
Personal service	96,185	83,802	12,383	90,740	81,095	9,645
Expense and equipment	125,094	44,046	81,048	125,094	70,834	54,260
Total Missouri Office of Prosecution Services Fund	<u>221,279</u>	<u>127,848</u>	<u>93,431</u>	<u>215,834</u>	<u>151,929</u>	<u>63,905</u>
Total All Funds	\$ <u>261,279</u>	\$ <u>154,480</u>	\$ <u>106,799</u>	\$ <u>255,834</u>	\$ <u>176,705</u>	\$ <u>79,129</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

## **NOTES TO THE FINANCIAL STATEMENTS**

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
For the Four Years Ended June 30, 1999, 1998, 1997 and 1996**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. Reporting Entity and Basis of Presentation**

The accompanying special-purpose financial statements present only selected data for each fund of the Missouri Office of Prosecution Services.

Receipts, disbursements, other financing sources (uses), and changes in cash and investments are presented in Exhibit A for the General Revenue Fund-Federal, Missouri Office of Prosecution Services Fund and Missouri Office of Prosecution Services Revolving Fund. Appropriations from these funds are expended by or for the office for restricted purposes.

The "Total (Memorandum Only)" column is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with reference to the details of each fund.

Appropriations, presented in Exhibit B, are not separate accounting entities. They do not record the assets, liabilities, and equities of the related funds but are used only to account for and control the office's expenditures from amounts appropriated by the General Assembly.

Expenditures presented for each appropriation may not reflect the total cost of the related activity. Other direct and indirect costs provided by the office and other state agencies are not allocated to the applicable fund or program.

**B. Basis of Accounting**

The Statements of Receipts, Disbursements, Other Financing Sources (Uses), and Changes in Cash and Investments, Exhibit A, prepared on the cash basis of accounting, present amounts when they are received or disbursed.

The Statements of Appropriations and Expenditures, Exhibit B, are presented on the state's legal budgetary basis of accounting which recognizes expenditures on the encumbrance method. Expenditures include amounts payable or encumbered at June 30 and paid during the lapse period, which ends August 31 for regular appropriations and December 31 for capital improvement appropriations. The authority to expend appropriations ends with the close of the lapse period. However, the General Assembly may authorize reappropriation of the unexpended balances of capital improvement appropriations for the following year. The General Assembly also may authorize biennial capital improvement appropriations, for which the unexpended balances at June 30 of the first year of the two-year period are reappropriated for expenditure during the second year.

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
For the Four Years Ended June 30, 1999, 1998, 1997 and 1996**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Cont'd.)**

**B. Basis of Accounting (Cont'd.)**

The cash basis of accounting and the budgetary basis of accounting differ from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

**C. Fiscal Authority and Responsibility**

The office administers transactions in the funds listed below. The State Treasurer as fund custodian and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly.

General Revenue Fund-Federal: The office administers several programs financed wholly or partially by federal monies maintained in the state treasury in the Office of Attorney General's Federal Account. These federal funds may be received in advance, when related expenditures are made, or after they are made. Appropriations from this fund authorize the disbursement of the office's federal monies.

Missouri Office of Prosecution Services Fund: This fund was established pursuant to Section 56.765.2, RSMo Cum. Supp. 1998, to assist prosecuting attorneys in their efforts against criminal activity in the state. Court fees are assessed by courts in the state and are deposited into the fund. Expenditures are authorized by appropriation, and balances remaining in the fund are perpetually maintained for the purpose of the fund.

Missouri Office of Prosecution Services Revolving Fund: This fund was established during fiscal year 1998 pursuant to Section 56.765.4, RSMo Cum. Supp. 1998, to receive moneys from registration fees, federal and state grants or any other source in connection with the purpose of the Missouri Office of Prosecution Services. Expenditures are authorized by appropriation, and balances remaining in the fund are perpetually maintained for the purpose of the fund.

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
For the Four Years Ended June 30, 1999, 1998, 1997 and 1996**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Cont'd.)**

**D. Employee Fringe Benefits**

In addition to the social security system, employees are covered by the Missouri State Employees' Retirement System (MOSERS) (a noncontributory plan) and may participate in the state's health care, optional life insurance, deferred compensation, and cafeteria plans. The optional life insurance and cafeteria plans involve only employee contributions or payroll reductions. Also, the deferred compensation plan involves employee payroll deferrals and, beginning January 1, 1996, a monthly state matching contribution for each participating employee.

The state's required contributions for employee fringe benefits are paid from the same funds as the related payrolls. Those contributions are for MOSERS (retirement, basic life insurance, and long-term disability benefits); social security and medicare taxes; health care premiums; and the deferred compensation plan match.

Employee fringe benefits in the financial statements at Exhibit A are the transfers from the Missouri Office of Prosecution Services Fund for costs related to salaries paid from that fund. Transfers related to salaries are not appropriated by agency and thus are not presented in the financial statement at Exhibit B.

**NOTE 2 - OPERATING TRANSFERS OUT:**

The transfer out amounts include the Missouri Office Of Prosecution Services Fund's proportional share of fiscal year 1997, 1996, and 1995 refunds required by Article X, Section 18 of the Missouri Constitution. These refunds were:

	Year Ended June 30,	
	1999	1998
1997 Refund	\$ 7,371	\$ -0-
1996 Refund	-0-	5,915
1995 Refund	-0-	<u>4,002</u>
Total	<u>\$ 7,371</u>	<u>\$ 9,917</u>

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
For the Four Years Ended June 30, 1999, 1998, 1997 and 1996**

**NOTE 3 – CASH AND INVESTMENTS:**

The balances of the General Revenue Fund-Federal, Missouri Office of Prosecution Services Fund, and Missouri Office of Prosecution Services Revolving Fund are pooled with other state funds and invested by the state treasurer.

**NOTE 4 – RECONCILIATION OF TOTAL DISBURSEMENTS TO APPROPRIATED EXPENDITURES:**

Disbursements on Exhibit A reconcile to appropriated expenditures on Exhibit B as follows:

<u>General Revenue Fund – Federal</u>				
<u>Year Ended June 30,</u>				
	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
DISBURSEMENTS PER EXHIBIT A	\$ 19,469	\$ 16,673	\$ 30,481	\$ 20,927
Lapse period expenditures:				
1999	12,420	-0-	-0-	-0-
1998	(3,887)	3,887	-0-	-0-
1997	-0-	-0-	(3,849)	3,849
EXPENDITURES PER EXHIBIT B	<u>\$ 28,002</u>	<u>\$ 20,560</u>	<u>\$ 26,632</u>	<u>\$ 24,776</u>

<u>Missouri Office of Prosecution Services Fund</u>				
<u>Year Ended June 30,</u>				
	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
DISBURSEMENTS PER EXHIBIT A	\$ 181,548	\$ 156,155	\$ 201,762	\$ 209,769
Employee fringe benefits	(21,851)	(19,750)	(19,010)	(18,088)
Lapse period expenditures:				
1999	8,871	-0-	-0-	-0-
1998	(2,152)	2,152	-0-	-0-
1997	-0-	(1,334)	1,334	-0-
1996	-0-	-0-	(10,718)	10,718
1995	-0-	-0-	-0-	(6,619)
Accounts payable, June 30,				
1999	799	-0-	-0-	-0-
1995	-0-	-0-	-0-	(3,371)
Fees collected and paid directly to seminar facility	-0-	-0-	(45,520)	(40,480)
EXPENDITURES PER EXHIBIT B	<u>\$ 167,215</u>	<u>\$ 137,223</u>	<u>\$ 127,848</u>	<u>\$ 151,929</u>

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

**NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA  
For the Four Years Ended June 30, 1999, 1998, 1997 and 1996**

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**NOTE 4 – RECONCILIATION OF TOTAL DISBURSEMENTS TO APPROPRIATED  
EXPENDITURES: (Cont'd.)**

	Missouri Office of Prosecution Services Revolving Fund	
	<u>Year Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
DISBURSEMENTS PER EXHIBIT A	\$ 59,403	\$ 43,330
Lapse period expenditures:		
1999	1,345	-0-
1998	(1,800)	,800
Accounts payable, June 30, 1999	56	-0-
Fees collected and paid directly to seminar facility	<u>-0-</u>	<u>(43,330)</u>
EXPENDITURES PER EXHIBIT B	<u>\$ 59,004</u>	<u>\$ 1,800</u>

**NOTE 5 – GENERAL FIXED ASSETS:**

General fixed assets, which are recorded as expenditures when acquired, are capitalized at cost in the General Fixed Assets Account Group and are not depreciated.

## **SUPPLEMENTARY DATA**

## Schedule 1

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
COMPARATIVE STATEMENT OF EXPENDITURES (FROM APPROPRIATIONS)

	Year Ended June 30,			
	1999	1998	1997	1996
Personal service	\$ 96,935	\$ 89,921	\$ 83,802	\$ 81,095
Travel and vehicle expense	47,325	26,453	24,186	47,336
Office expense	13,453	9,544	6,710	13,263
Communication expense	17,664	9,792	7,100	6,683
Institution and physical plant expense	4,047	1,607	2,902	3,850
Data processing expense and equipment	6,261	6,270	0	279
Professional services	9,000	8,390	22,557	7,947
Rentals	12,217	3,418	5,173	6,491
Food expense	46,406	3,380	1,502	8,517
Other	913	808	548	1,244
<b>Total Expenditures</b>	<b>\$ 254,221</b>	<b>\$ 159,583</b>	<b>\$ 154,480</b>	<b>\$ 176,705</b>

The accompanying Note to the Supplementary Data is an integral part of this statement.

OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES  
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS (NOTE 5)

Missouri Office of Prosecution Services			
Fund			
	Furniture and Equipment	Motor Vehicles	Total
Balance, June 30, 1995	\$ 38,961	\$ 7,500	\$ 46,461
Additions	389	0	389
Dispositions	(4,928)	0	(4,928)
Balance, June 30, 1996	34,422	7,500	41,922
Additions	0	0	0
Dispositions	0	0	0
Balance, June 30, 1997	7,500	41,922	41,922
Additions	0	6,062	6,062
Dispositions	0	(7,769)	(7,769)
Balance, June 30, 1998	7,500	40,215	40,215
Additions	0	4,785	4,785
Dispositions	0	(2,877)	(2,877)
Balance, June 30, 1999	\$ 7,500	\$ 42,123	\$ 42,123

The accompanying Note to the Supplementary Data is an integral part of this statement.



# Evers & Company, CPA's, L.L.C.

Certified Public Accountants and Consultants

Elmer L. Evers  
Jerome L. Kauffman  
Richard E. Elliott  
Dale A. Siebeneck  
Keith L. Taylor  
Lynn J. Graves

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

### **Prosecutors Coordinators Training Council**

and

### **Missouri Office of Prosecution Services**

and

### **Honorable Jeremiah W. (Jay) Nixon, Attorney General**

Jefferson City, Missouri 65102

We have audited the special-purpose financial statements of the **Missouri Office of Prosecution Services** as of and for the years ended June 30, 1999, 1998, 1997, and 1996, and have issued our report thereon dated October 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the Missouri Office of Prosecution Services are free of material misstatement, we performed tests of the office's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the special-purpose financial statements of the Missouri Office of Prosecution Services, we considered the office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Evers & Company, CPA's, LLC*

EVERS & COMPANY, CPA's, L.L.C.  
Jefferson City, Missouri

October 1, 1999

## **HISTORY and ORGANIZATION**

**OFFICE OF ATTORNEY GENERAL  
MISSOURI OFFICE OF PROSECUTION SERVICES**

**HISTORY AND ORGANIZATION**

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The Missouri Office of Prosecution Services was established pursuant to Section 56.750, RSMo "as an autonomous entity in the Missouri attorney general's office." Certain oversight responsibilities for the office are given to the Prosecutors Coordinators Training Council, of which the attorney general or his designee is a member. The primary purpose of this office is to assist the prosecuting attorneys in the state through training and other means in their efforts against criminal activity.

Elizabeth L. Ziegler served as Executive Director during the four years ended June 30, 1999, and continues in this position.

As of June 30, 1999, the Missouri Office of Prosecution Services employed two full-time employees and one part-time employee. An organization chart follows:

